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Chief, Finance Division ✓ K 30 November 1954

Chief, Technical Accounting Staff

Recording of Amounts Recovered by Civil Service Commission By Offset of Retirement

REFERENCE: Memorandum of 25 May 1954 - Same Subject

1. In the reference memorandum you requested advice as to the accounting treatment to be accorded amounts recovered for Central Intelligence Agency by the Civil Service Commission by offset against the Civil Service Commission Retirement Fund. Such amounts should be recorded as follows:

a. Amounts owed to the Agency which are referred to the Civil Service Commission with a request that such amounts be recovered by offset against the Civil Service Retirement Fund should be transferred to Account No. 148 - Advances and Other Receivables Due From Former Agency Employees at the time the request is forwarded to the Civil Service Commission. In the event such amounts have not been recorded as appropriation expenditures they will be so recorded upon transfer to Account No. 148.

b. Upon receipt of advice from the Civil Service Commission that the offset has been accomplished, the following entry should be made:

490 - Funds returned to the U. S. Treasury - Debit

148 - Advances and Other Receivables Due From Former Agency Employees

2. With respect to the question contained in paragraph 4 of the referenced memorandum, no adjustment is required in the reciprocal accounts between the Fiscal and Finance Divisions.

3. As you will note, the foregoing accounting treatment provides that all uncollectible amounts referred to the Civil Service Commission for collection are to be recorded as appropriation expenditures if they have not already been so recorded. The basis for that requirement is that:

DOCUMENT NO. 036
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Document No. 30
Change to Class. ☐
Class. ☐ TS S C
Auth.:
Date: 08 OCT 1978 By: OB (299)
B7 F 7 18-553C
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a. Uncollectible amounts referred to the Civil Service Commission for collection will not be on hand when the applicable appropriation lapses because, pursuant to the provisions of Comptroller General Decision A-44004, dated 22 July 1946, such collections by the Civil Service Commission are not credited back to the appropriation from which the disbursements were made.

b. All funds disbursed by the Finance Division must be accounted for, when the applicable appropriation lapses, either in the form of unused appropriated funds on hand or recorded as appropriation expenditures.

25X1A [redacted]

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